

# **भारत का राजपत्र** **The Gazette of India**

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
 Separate paging is given to this Part in order that it may be filed as a separate compilation.

## नोटिस NOTICE

नीचे लिखे भारत के असाधारण राजपत्र १४ सितम्बर १९६७ तक प्रकाशित किये गये।  
 The undermentioned Gazettes of India Extraordinary were published up to the 14th September, 1967 :—

Issue No.	No. and Date	Issued by	Subject
162	G. S. R. 1326, dated 1st September, 1967.	Ministry of Home Affairs	The Government of Haryana (Allowances and Privileges) Order, 1967.
163	G. S. R. 1373, dated 4th September, 1967.	Ministry of Finance	Amendment in the notification No. 162/67-Central Excises, dated the 21st July, 1967.
164	G. S. R. 1374, dated 4th September, 1967.	Do.	Further amendment in the notification No. 182/61-Central Excises, dated the 1st December, 1961.
165	G. S. R. 1375, dated 5th September, 1967.	Ministry of Food, Agriculture, Community Development and Co-operation	The Manipur Foodgrains (Movement Control) Amendment Order, 1967.
166	G. S. R. 1376, dated 5th September, 1967.	Do.	Rescission of Order No. G.S.R. 577 dated 20th April, 1967.

Issue No.	No. and Date	Issued by	Subject
167	G. S. R. 1377, dated 8th September, 1967.	Ministry of Finance	Exempting the first 1,000 metric tonnes of paper, all sorts, from Seventy five per cent of the duty, of excises leviable thereon.
	G. S. R. 1378, dated 8th September, 1967.	Do.	Further amendment in the notification No. 167/65-Central Excises, dated the 13 <sup>th</sup> October, 1965.
	G. S. R. 1379, dated 8th September, 1967.	Do.	Further amendment in the notification No. 24/65-Central Excises dated the 28 <sup>th</sup> February, 1965.
168	G. S. R. 1380, dated 8th September, 1967.	Ministry of Food, Agriculture, Community Development and Co-operation.	The Inter-Zonal wheat and wheat Products (Movement Control Fifth Amendment Order, 1967.
169	G. S. R. 1381, dated 8th September, 1967.	Do.	The Northern Inter-Zonal Rice (Movement Control) Amendment Order, 1967.
170	G. S. R. 1382, dated 8th September, 1967.	Do.	The Northern Inter-Zonal Gram (Movement Control) Amendment Order, 1967.
171	G. S. R. 1383, dated 8th September, 1967.	Do.	The Northern Inter-Zonal Maize (Movement Control) Amendment Order, 1967.
172	G. S. R. 1384, dated 11th September, 1967.	Ministry of Finance	Exempting tyres for Motor vehicles from so much of the duty leviable thereon.
173	G. S. R. 1385, dated 11th September, 1967.	Do.	Exempting wood pulp from the duty of customs leviable thereon.
174	G. S. R. 1414, dated 14th September, 1967.	Do.	Further amendment in the notification No. 153/64 Central Excises, dated the 17th October, 1964.

ऊपर लिखे अधिसूचना राजपत्रों की प्रतियां प्रकाशन प्रबन्धक, सिविल लाइन्स, दिल्ली के नाम मांगकर भेजने पर भेज दी जाएगी। मांगपत्र प्रबन्धक के पास इन राजपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुंच जाने चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-Section (i)

(रक्षा मंत्रालय की छोड़कर) भारत सरकार के मंत्रालयों और (संघ राज्य-क्षेत्रों के प्रशासकों की छोड़कर) केन्द्रीय प्राधिकारियों द्वारा जारी किये गये बिचि के अन्तर्गत बनाये और जारी किये गये साधारण नियम (जिनमें साधारण प्रकार के आदेश, उप-नियम आदि सम्मिलित हैं) ।

**General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).**

MINISTRY OF HOME AFFAIRS

New Delhi, the 20th September 1967

**G.S.R. 1454.**—In exercise of the powers conferred by section 3 of the Passport (Entry into India) Act, 1920, the Central Government hereby makes the following rules further to amend the Indian Passport Rules, 1950, namely:—

1. (1) These rules may be called the Indian Passport (Amendment) Rules, 1967.
- (2) They shall come into force at once.
2. In the Indian Passport Rules, 1950—
  - (i) in sub-rule (1) of rule 1, for the words and figures “the Indian Passport Rules, 1950”, the words, brackets and figures “the Passport (Entry into India) Rules, 1950” shall be substituted;
  - (ii) in sub-rule (1) of rule 4, clauses (c) and (d) shall be omitted.
  - (iii) in clause (iii) of rule 5—
    - (a) for the third and fourth provisos, the following proviso shall be inserted, namely:—
 

“Provided further that when issued by or on behalf of any such Government to any person whose status is described therein as a “British Subject”, it shall also have been endorsed by a proper Indian or British diplomatic, consular or passport authority by way of a visa for India valid for such period as may be specified therein”.

[No. 6/10/67-(i)-F.I.]

**G.S.R. 1455.**—In exercise of the powers conferred by section 6 of the Registration of Foreigners Act, 1939 (16 of 1939), the Central Government hereby makes the following order further to amend the Registration of Foreigners (Exemption) Order, 1957, namely:—

1. (1) This Order may be called the Registration of Foreigners (Exemption) Second Amendment Order, 1967.
- (2) It shall come into force on the date of its publication in the official Gazette.
2. In the Registration of Foreigners (Exemption) Order, 1957—
  - (i) in paragraph 3—in sub-paragraph (2),
    - (a) Clauses (a), (c) and (1) shall be omitted;
    - (b) in sub-paragraph (3), the word “and” occurring at the end of clause (d) and clause (e) shall be omitted.
  - (ii) in paragraph 5, for the words “Portuguese possessions in India, the Federation of Malaya”, the word “Malaysia” shall be substituted.

[No. 6/10/67-(ii)-F.I.]

FATEH SINGH, Jt. Secy.

New Delhi, the 20th September 1967

**G.S.R. 1456.**—In pursuance of sub-rule (1) and first proviso to sub-rule (2) of rule 4 of the Indian Administrative Service (Cadre) Rules, 1954, the Central Government in consultation with the Government of Uttar Pradesh hereby make the following further amendment in the Indian Administrative Service (Fixation of Cadre Strength) Regulations, 1955.

*Amendment*

In the Schedule to the said Regulations under 'Uttar Pradesh', for the entries:—

"(1) Member, (Administration)	...	1
(2) Member (Taxation)	...	1
(3) Member (Land Reforms)	...	1"

the following may be substituted:—

"Member, Board of Revenue (Administration)  
Member, Board of Revenue (Taxation)  
Member, Board of Revenue (Land Reforms)."

2. The amendment shall be deemed to have come into force with effect from the 25th March, 1967.

[No. 6/18/67-AIS(I).]

**G.S.R. 1457.**—In pursuance of rule 11 of the Indian Administrative Service (Pay) Rules, 1954, the Central Government, in consultation with the Government of Uttar Pradesh, hereby makes the following amendments in Schedule III appended to the said Rules.

2. The amendments shall be deemed to have come into force with effect from the 25th March, 1967.

*Amendment.*

In the said Schedule III, under the heading, 'A-Posts carrying pay above the time-scale pay in the Indian Administrative Service under the State Governments' against 'Uttar Pradesh' for the entries

'Chairman, Board of Revenue	Rs. 2750/-
Members, Board of Revenue	Rs. 2500-125/2-2750'

the following entries shall be substituted, namely:—

'Member, Board of Revenue (Administration)	Rs. 2750/-
Member, Board of Revenue (Taxation)	Rs. 2500-125/2-2750
Member, Board of Revenue (Land Reforms)	Rs. 2500-125/2-2750'

[No. 1/45/67-AIS(II).]

A. N. BATAYAL, Under Secy.

New Delhi, the 20th September 1967

**G.S.R. 1458.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution and of all other powers enabling him in this behalf, the President hereby makes the following rules further to amend the Manipur Police Service Rules, 1965, namely:—

1. (1) These rules may be called the Manipur Police Service (Amendment) Rules, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Manipur Police Service Rules, 1965, in sub-rule (2) of rule 25, after the words "State Police Service", the words "or Central Police organisation" shall be inserted.

[No. F. 1/15/67-DH(S).]

B. C. PARIJA, Dy. Secy.

New Delhi, the 21st September 1967

**G.S.R. 1459.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules to amend the Laccadive, Minicoy and Amindivi Islands Administration (Class III and Class IV posts) Recruitment Rules, 1961, namely.

1. These rules may be called the Laccadive, Minicoy and Amindivi Islands Administration (Class III and Class IV posts) Recruitment (Amendment) Rules, 1967.

2. In the Schedule annexed to the Laccadive, Minicoy and Amindivi Islands (Class III and Class IV posts) Rules, 1961, in column 8 against Serial numbers 11 and 12, for the existing entries the following shall be substituted, namely:—

“Primary School Standard”.

[No. 1/2/(16)/67-ANL.]

Y. D. SEHGAL, Under Secy.

New Delhi, the 21st September 1967

**G.S.R. 1460.**—In pursuance of the provisions in rule 22 of the Central Secretariat Clerical Service Rules, the Government of India in the Ministry of Home Affairs hereby makes the following regulations further to amend the Central Secretariat Clerical Service (Competitive Examination) Regulations, 1965, notified in the Ministry's notification No. 8/31/65-CS.II dated 5th November, 1965, namely:—

1. (1) These regulations may be called the Central Secretariat Clerical Service (Competitive Examination) Second Amendment Regulations, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Secretariat Clerical Service (Competitive Examination) Regulations, 1965, in regulation 8, in paragraph (iii) of sub-regulation (6) as amended by this Ministry's notification No. 9/71966-CS.II, dated the 28th October, 1966 for the figures and word “1965, 1966 and 1967” the figures and word “1965, 1966, 1967 and 1968” shall be substituted.

[No. F. 9/7/66-CS.II.]

MANGLI PRASAD, Dy. Secy.

गृह मंत्रालय

नई दिल्ली, 21 सितम्बर, 1967

जी० एस० आर० 1461 :—केन्द्रीय सचिवालय लिपिक सेवा नियमावली के 22वें नियम में की गई व्यवस्था के अनुसार भारत सरकार का गृह मंत्रालय 5 नवम्बर 1965 की इस मंत्रालय की अधिसूचना संख्या 8/31/65-सी० एन० II में अधिसूचित केन्द्रीय सचिवालय लिपिक सेवा प्रतियोगिता परीक्षा विनियम 1965 में संशोधन करने के लिये एतद्वारा निम्न-लिखित विनियम और बताता है :—

1. (i) इन विनियमों को केन्द्रीय सचिवालय लिपिक सेवा (प्रतियोगिता परीक्षा) द्वितीय संशोधन विनियम 1967 कहा जाये।

(ii) ये नियम अपने सरकारी राजपत्र में प्रकाशन की विधि से लागू होंगे।

2. केन्द्रीय सचिवालय लिपिक सेवा (प्रतियोगिता परीक्षा) विनियम 1962 के उप-नियम (6) के अनुच्छेद (iii) के विनियम 8 जिसका संशोधन इस मंत्रालय की अधिसूचना संख्या 9/7/1966-सी० एस० II दिनांक 28 अक्टूबर, 1966 द्वारा किया गया है में श्रंको तथा शब्द "1965, 1966 तथा 1967" के स्थान पर "1965, 1966, 1967 तथा 1968" श्रंक तथा शब्द पढ़े जायेंगे।

[सं० 9/7/66-CS. II.]

मंगली प्रसाद, उप सचिव।

### MINISTRY OF FINANCE

(Department of Revenue and Insurance)

New Delhi, the 19th September 1967

**G.S.R. 1462.**—In exercise of the powers conferred by sub-section (1) of Section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following further amendment in the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:—

In the said Rules,—in the proviso to sub-rule (1) of rule 12, for the figures, letters and word "30th September, 1967", the figures, letters and word "30th September, 1968" shall be substituted.

[No. F. 8/26/67-ST.]

M. S. SIVARAMAKRISHNA, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 20th September 1967

**G.S.R. 1463.**—In exercise of the powers conferred by clause (2) of article 77, read with clause (1) of article 299, of the Constitution, the President is pleased to make the following rule, namely:—

Without prejudice to the rules made by the President by the Notification of the Government of India in the Ministry of Law, Department of Legal Affairs No. G.S.R. 1330, dated the 29th September, 1962, all documents necessary to be executed in connection with the implementation of the Loan Agreement, dated the 5th September, 1967, with the Export-Import Bank of Japan and thirteen other participating banks in Japan on the extension of Seventh Yen Credit (Non-Project Aid) amounting to Fourteen Billion Yen, shall be executed and authenticated on behalf of the President also by the Officers specified below:—

- (1) The Director or a Deputy Secretary or Under Secretary to the Government of India, in the Ministry of Finance, Department of Economic Affairs;
- (2) The Director of Accounts, Senior Accounts Officer, Officer on Special Duty (Accounts) or Assistant Accounts Officer in the Ministry of Finance, Department of Economic Affairs;
- (3) The Counsellor (Economic) in the Embassy of India in Japan, or the First Secretary to the Embassy of India in Japan.

Dated at New Delhi, this 20th day of September, 1967.

[No. F. 15(8)-AEI/67.]

By order and in the name of the President,

Y. T. SHAH, Jt. Secy.

(Department of Revenue and Insurance)

CENTRAL EXCISES

New Delhi, the 30th September 1967

**G.S.R. 1464.**—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Twenty Second Amendment) Rules, 1967.

2. In the Central Excise Rules, 1944,—

(1) In rule 32,—

(a) for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) Except for small quantities of cured tobacco, not exceeding in weight two kilogrammes, for personal or domestic use,—

(a) no unmanufactured tobacco shall be carried or transported without a valid permit in the proper Form signed by an officer or a valid certificate in the proper Form signed by the curer, a licensed broker or commission agent or the wholesale dealer to whose premises it is to be carried or transported; or

(b) without prejudice to the provisions of rule 40, no unmanufactured tobacco shall be received by any person without a valid permit in the proper Form signed by an officer or a valid certificate in the proper Form signed by the curer, a licensed broker or commission agent or the wholesale dealer:

Provided that duty-paid tobacco may be carried or transported from the premises of a licensed wholesale dealer to the premises of another licensed wholesale dealer under cover of a sale-note issued by the consignor subject to such limitations and such other conditions as the Central Board of Excise and Customs may, by order in writing, impose:

Provided further that all unmanufactured tobacco in a green state transported from one grower or curer to another grower or curer shall be accompanied by a valid certificate in the proper Form signed by the grower or the curer, as the case may be,";

(b) in sub-rule (2),—

(i) in clause (a) for the words "carries or transports", the words "carries, transports or receives" shall be substituted;

(ii) in clause (b) for the words "carrying or transporting", the words "carrying, transporting or receiving" shall be substituted;

(c) after sub-rule (2), the following Explanation shall be inserted, namely:—

"Explanation.—For the purposes of this rule, a permit or a certificate shall not be deemed to be valid unless the description and other details of the tobacco covered by the permit or the certificate tally with the description and other details of the tobacco transported, carried or received.";

(2) In rule 40,—

(a) after the words "otherwise than under a valid permit granted by an officer showing that the proper duty has been paid", the words "or under any other valid transport document recognised by the Central Government in lieu thereof which shall also show that the proper duty has been paid" shall be inserted;

(b) the following explanation shall be inserted at the end, namely:—

**"Explanation.**—For the purposes of this rule, a permit or other transport document shall not be deemed to be valid unless the description and other details of the unmanufactured tobacco or the unmanufactured products covered by the permit or the transport document, as the case may be, tally with the description and other details of the unmanufactured tobacco or the unmanufactured products received."

[No. 223/67-C.E.—F. No. 16/170/63-CXIV.]

A. P. KUMTAKAR, Under Secy.

## MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT & COOPERATION

(Department of Food)

New Delhi, the 20th September 1967

**G.S.R. 1465.**—In exercise of the powers conferred by section 22 of the Rice-Milling Industry (Regulation) Act, 1958 (21 of 1958), the Central Government hereby makes the following rules further to amend the Rice-Milling Industry (Regulation and Licensing) Rules, 1959, the same having been previously published, as required by sub-section (1) of the said section, namely:—

1. These rules may be called the Rice-Milling Industry (Regulation and Licensing) Third Amendment Rules, 1967.

2. In the Rice-Milling Industry (Regulation and Licensing) Rules, 1959, in form IV, in paragraph 3 relating to "Conditions of Licence", in condition (3B), for the words "whole or any part of the Machinery", the words "any part of the machinery" shall be substituted.

[No. 209(Gen)(1)/966/66-PY.II.]

## ORDER

New Delhi, the 21st September 1967

**G.S.R. 1466.**—In exercise of the powers conferred by section 19 of the Rice-Milling Industry (Regulation) Act, 1958 (21 of 1958), the Central Government hereby makes the following amendments in the Order of the Government of India in the late Ministry of Food and Agriculture (Department of Food) No. G.S.R. 1307, dated the 24th October, 1961, namely:—

In item (a) of the said Order, for the words, brackets and letters "under clauses (c) and (d)", the words, brackets and letter "under clause (c)" shall be substituted.

[No. 209(MAS)(1)/967/67-PY.II.]

D. N. PRASAD, Dy. Secy.

## MINISTRY OF INDUSTRIAL DEVELOPMENT & COMPANY AFFAIRS

(Department of Company Affairs)

New Delhi, the 20th September 1967

### COST ACCOUNTING RECORDS (AUTOMOBILE BATTERIES) RULES, 1967

**G.S.R. 1467.**—In exercise of the powers conferred by sub-section (1) of section 642 read with clause (d) of sub-section (1) of section 209 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules, namely:—

1. **Short Title and Commencement.**—(1) These Rules may be called the Cost Accounting Records (Automobile Batteries) Rules, 1967.



(2) They shall come into force on the 1st-day of January, 1968.

**2. Application.**—They shall apply to every company engaged in the production or manufacture of storage batteries used in automobiles.

**3. Maintenance of Records.**—(1) Every company to which these rules apply shall in respect of each of its accounting years commencing on or after the 1st day of January, 1968 keep proper books of account containing *inter alia* the particulars specified in Schedules I and II annexed to these rules relating to utilisation of material, labour and other items of cost so far as they are applicable to it.

(2) The books of account aforesaid shall be kept in such a way as to make it possible to calculate the cost of production of automobile batteries produced during the financial year of the Company (hereinafter referred to as the relevant period) from the particulars entered therein.

**4. Penalty.**—If a company contravenes the provisions of rule 3, the company and every officer of the company who is in default other than the persons referred to in sub-section (6) of Section 209 of the Companies Act, 1956 (1 of 1956) shall be punishable with fine which may extend to five hundred rupees and where the contravention is a continuing one, with a further fine which may extend to fifty rupees for every day after the first during which such contravention continues.

## SCHEDULE I

(See Rule 3)

### I. Materials other than stores & Spares

(a) Adequate records shall be maintained showing receipts, issues and balances both in quantities and values of each item of material and components required for the manufacture of batteries for automobile. The basis on which the value of the purchases and issues have been calculated shall be clearly indicated in the cost records or, if so desired by the company, in a separate manual of procedure, if any, maintained by the company or in foot-notes or separate explanatory notes to the cost statements for the relevant period. Such basis shall be applied consistently throughout the relevant period. The values shall include all direct charges upto works such as freight and insurance. Any wastage whether in storage, transit or for other reasons shall be shown separately and the method of dealing with such wastages in the calculation of costs indicated in the cost records by way of foot-notes or explanatory notes or in some other suitable manner.

(b) If the value of materials consumed is determined on any basis other than actuals, the method adopted for such valuation as well as the method of reconciling such consumption with actuals and the treatment of variations, if any, shall be disclosed in the cost records by way of foot-notes, explanatory notes or in any other suitable manner.

(c) **Manufactured Components.**—(i) In the case of major components manufactured by the company itself such as plates, separators and containers, separate records shall be maintained showing the cost of manufacture of such components in such details as may enable the company to fill up necessary particulars in proforma 'A' of Schedule II or in a proforma as near thereto as may be possible.

(ii) Records of quantities and values of manufactured components shall be kept on the lines on which such records are kept in the case of raw materials and purchased components. The value of such components shall be based on the cost of manufacturing them.

(iii) Any wastage, whether in storage or for other reasons, shall be shown separately and the method of dealing with such losses in the calculation of costs indicated in the cost records by way of foot-notes, explanatory notes or in other suitable manner.

(iv) Records of quantities manufactured, accepted and rejected shall be kept separately for each batch of components and the method of dealing with losses on account of rejection in the calculation of costs shall be indicated in the cost records or by way of foot-notes, explanatory notes or in other suitable manner.

### II. Wages and Salaries

(a) Proper and systematic records shall be maintained with respect to attendance of workers and other operational staff indicating the departments or the work on which they were employed. Where payments to workers are made

on piece-rate basis, their records relating thereto shall be so maintained as to enable assessment of wages payable to such workers. Proper records shall also be maintained in respect of all payments made for over-time work. Where any payments for incentive are made, whether in the shape of production bonus or other forms of incentives based on output achieved by the workers individually or collectively, proper records shall also be maintained for assessment of such payments.

(b) The records shall further show separately the cost of all wages and salaries relating to various manufacturing departments or units or cost centres in the factory being the amounts payable and allocated to the different departments or units or cost centres and to the products manufactured therein. Any wages and salaries being expenditure on additions to plant, machinery or other assets shall be allocated to the relevant capital heads in the accounts. Any idle time arising and the reasons for such idle time shall be recorded separately. The method of its treatment in calculating the costs of products shall also be indicated in the cost records or in foot-notes, explanatory notes or in other suitable manner.

(c) If the wages are allocated to the departments or units or cost centres or to products manufactured in such departments or in manufacturing units or cost centres on any basis other than actuals, the reconciliation of such wages with actuals and the treatment of variations, if any, shall be disclosed in the cost records or indicated by way of foot-notes, explanatory notes or in other suitable manner.

### III. Stores and Spare Parts

(a) Detailed and adequate records shall be maintained to show the receipts, issues and balances both in quantities and value of various stores and spare parts for repairs and maintenance and loose tools required in the manufacture of automobile batteries. The values shown shall include all direct charges upto works such as freight and insurance. The value of the issues and balances of stores and spare parts may, if the company so desires, be recorded monthly or at such shorter intervals as the company decides, or kept in the form of control accounts for main groups of the stores provided, in the latter case, the value of the balances according to such control accounts are reconciled periodically at least once a year with the values of the quantities shown by the quantity accounts for each item of store.

(b) The value of stores consumed shall be charged to the relevant heads such as manufacturing, repairs to plant and machinery, repairs to buildings, townships and maintenance of vehicles capital items etc. The value of stores charged to manufacture shall further be allocated to the different departments or manufacturing units of cost centres and to products, if any, manufactured therein. Stores issued for capital works, such as additions to plant and machinery or other assets shall also be separated and shown under relevant capital heads. Stores shall be valued on a reasonable basis and consistently applied during the relevant period. The records shall also indicate the method of valuation adopted. Any wastage, whether in storage, transit, or due to other reasons shall be shown separately. The method of dealing with such losses in the calculation of costs shall also be indicated in the cost records or in foot-notes, explanatory notes or in other suitable manner.

### IV. Services

(a) Detailed records shall be maintained to ascertain the cost of services such as power, fuel, water, electricity and steam produced and utilised in manufacturing operations.

(b) Where power is purchased, the cost of power shall include the cost of units of power consumed and fixed charges and duties, if any, payable by the consumer. Where power, water or steam is produced by the company itself, separate records shall be maintained to show, in sufficient detail, the different items making up the cost of such power, water or steam produced and consumed.

(c) The records shall be so maintained as to enable the assessment of utilisation of the services by the different departments or manufacturing units or cost centres in cases where the allocation to the various departments or manufacturing units or cost centres are made otherwise than at actuals, the basis adopted for such allocation shall be indicated.

(d) If the company so desires, the cost of power, etc. allocated to the different departments or manufacturing units or cost centres may, instead of being shown separately in the proforma concerned, be included in the manufacturing overheads of the department or manufacturing unit or cost centres concerned and allocated to products manufactured therein as part of manufacturing overheads.

#### V. Depreciation

(a) Proper and adequate records shall be maintained for assets in respect of which depreciation has to be provided for. These records shall *inter alia* indicate the cost of each item of asset, the date of its acquisition, and rate of depreciation. In respect of old assets whose original cost of acquisition cannot be ascertained without an unreasonable expense or delay the valuation shown by the books at the commencement of the accounting year beginning on or after the 1st day of January, 1968 shall be taken as the opening balance. The cost of any special repairs or renovations, if added to the value of the asset concerned, shall be separately recorded indicating the basis on which such additions are made.

(b) Depreciation chargeable to the different departments or units or cost centres shall not be less than the amount of depreciation which may be worked out in accordance with the provisions of sub-section (2) of section 205 of the Companies Act, 1956 (1 of 1956) and shall relate to the plant and machinery and other assets utilised in such departments or units or cost centres. The rates adopted shall be consistently applied from year to year.

(c) If the company so desires, depreciation allocated to the departments or manufacturing units or cost centres or products manufactured therein may, instead of being shown separately in the relevant cost sheets, be included as part of manufacturing overheads of the department or manufacturing unit concerned and allocated to products manufactured therein as part of manufacturing overheads.

#### VI. Other Items of Cost (Overheads)

(a) Proper records showing the details of allocation of overhead expenses to the various departments or manufacturing units or cost centres and to products shall be maintained after collecting the details of all such expenses from the financial accounts. Overheads relating to manufacturing, administration and selling and distribution activities shall be distinguished from each other. The method of allocating such overheads to the various departments or manufacturing units or cost centres and further to operations, jobs or products manufactured therein shall be clearly indicated in the cost records and shall be applied on a reasonable basis consistently throughout the relevant period.

(b) Where the amount of overheads is estimated and allocated to the various departments or manufacturing units or cost centres the method by which such estimated overheads are reconciled with the actuals for the relevant period and the variations, if any, as well as the treatment of such variations between estimates and actuals shall be disclosed in the records.

(c) Selling overheads comprising of selling and distribution expenses pertaining to completed automobile batteries may be shown in one lumpsum in the relevant summary statement of cost proforma 'C' Schedule II.

#### VII. Cost Statements

The particulars of cost shall be completed in each of the proforma specified in Schedule II or in as near a form thereto as practicable. The cost of manufactured components required for the production of automobile batteries shall be compiled in proforma 'A' specified in Schedule II and the cost of complete batteries in proforma 'B' and 'C' in Schedule II.

#### VIII. Work-in-Progress

The quantities and value of work-in-progress, if any, in relation to the various components and final assembly at the end of the period for which the costs are made up, shall be calculated to represent the cost incurred upto the relevant stage of manufacture and shall be shown in the relevant proforma specified in Schedule II.

#### IX. Production Records

Detailed and adequate records shall be maintained to indicate the quantities and value of all receipts, issues and balances of different components, containers, plates and separators as well as the complete automobile batteries produced by

the company. The value of such items shall be based on the cost of production of the items concerned. The value of the issues and balances may if the company so desires be recorded monthly or at such shorter intervals as the company decides.

#### X. Reconciliation with Financial Books

The cost records shall be periodically reconciled with the financial books of account so as to ensure accuracy. All variations shall be clearly indicated and explained. The period for which such reconciliations are effected shall not exceed the period of the financial year of the Company.

#### XI. Stock Verification Records

Records of stock verification shall be maintained in respect of all raw materials, components, stores, spare parts including loose tools and other materials kept in stock. The method of dealing with discrepancies arising out of such verification shall also be indicated in the records.

#### XII. Statistical Data

Adequate records containing information as to actual hours worked by individual items of plant or machinery, group thereof or departments or manufacturing units shall be maintained to show the hours worked, idle time, if any, and the reasons therefor.

Records shall also be maintained to show the production by each department or manufacturing unit.

#### SCHEDULE II

(See Rule 3)

PROFORMA A

-----Co. Ltd.

*Statement showing the cost of components  
manufactured during the period-----*

Name of Component

Quantity produced

	Quantity	Rate	Total Amount	Cost per unit	
				Current Period	Previous Period
1. Raw Material (To be specified)					
2. Wages and Salaries					
3. Stores and spare parts					
4. Services					
(i) Power					
(ii) Fuel					
(iii) Electricity					
(iv) Water					
(v) Steam					
5. Depreciation					
6. Other Manufacturing costs (Overheads)					
Administration overheads					
7. Adjustment for difference in opening and closing Balance of Work-in- Process. (if any).					
TOTAL					

## PROFORMA 'B'

\_\_\_\_ Co. Ltd.,

*Statement showing the manufacturing costs  
of Automobile Batteries manufactured during  
the period.*

Description or Type,

Quantity produced.

	Quantity	Rate	Amount	Cost per unit	
				Current Period	Previous Period

## 1. Components :

- (i) Container
- (ii) Plates
- (iii) Separators
- (iv) Other materials (important items to be specified)

## 2. Wages and Salaries

## 3. Stores and Spare Parts

## 4. Services :

- (i) Power
- (ii) Fuel
- (iii) Electricity
- (iv) Water
- (v) Steam

## 5. Depreciation

6. Other Manufacturing costs  
(Overheads)

## 7. Administration Overheads.

8. Adjustment for difference in opening  
and closing balances of Work-in-  
Process (if any).

## 9. Less Credit for scrap (if any).

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 Total Works Costs
 

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## PROFORMA 'C'

Co. Ltd.

*Statement showing the cost of Automobile  
Batteries including selling and distribution  
expenses.*

Description or Type—

Quantity produced —

Quantity sold —

Total Amount	Cost per unit	
	Current period	Previous period

1. Cost of Manufacture  
(works cost)2. Selling and Distribution  
overheads.

TOTAL COST

[No. F. 52/4/66-CL II.]

M. K. BANERJEE,  
Under Secy.

## MINISTRY OF TRANSPORT AND SHIPPING

(Transport Wing)

PORTS

New Delhi, the 20th September 1967

**G.S.R. 1468.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the Mangalore and Tuticorin Harbour Projects (Class I and Class II posts) Recruitment Rules, 1965, published with the Notification of the Government of India in the late Ministry of Transport (Transport Wing) No. 5-PE(14)/64, dated the 10th August, 1965, namely:—

1. (1) These rules may be called the Mangalore and Tuticorin Harbour Projects (Class I and Class II posts) Recruitment Second Amendment Rules, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Schedule to the Mangalore and Tuticorin Harbour Projects (Class I and Class II posts) Recruitment Rules, 1965, against serial number 8 relating to "Medical Officer (of Assistant Surgeon's grade)", in the entries in column (7), the following shall be inserted at the end, namely:—

"Desirable:

- (a) Knowledge of Kannada for the post in the Mangalore Project.
- (b) Knowledge of Tamil for the post in the Tuticorin Project."

[No. 3-PE(38)/68.]

P. L. GUPTA, Under Secy.

(Transport Wing)

Ports

New Delhi, the 23rd September 1967

**G.S.R. 1469.**—In exercise of the powers conferred by sub-section (1) of section 6 of the Indian Posts Act, 1908 (15 of 1908), the Central Government hereby makes the following rules to amend the Paradip Port Rules, 1966, the same having been previously published as required by sub-section (2) of the said section, namely:—

Rules

1. (1) These rules may be called the Paradip Port (Amendment) Rules, 1967.  
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 10 of the Paradip Port Rules, 1966, for clause (a), the following clause shall be substituted, namely:

“(a) The pilot shall board incoming ships and disembark from outgoing ships about 4 cables length seaward of the Fairway light Buoy in a position Lt. 20°—14’—55.5” N. and Long. 86°—42’—14.0” E. and will assist in piloting vessels to and from their assigned berths and in berthing/unberthing such vessels.”

[No. 11-PG(15)/66.]

K. L. GUPTA, Under Secy.

MINISTRY OF STEEL, MINES AND METALS

(Department of Mines and Metals)

New Delhi, the 19th September 1967

**G.S.R. 1470.**—In exercise of the powers conferred by rule 3 of the Mining Leases (Modification of Terms) Rules, 1956, the Central Government hereby appoints G. V. D. Upadhyaya, Controller, Indian Bureau of Mines, Nagpur, as Controller of Mining Leases for the whole of India (except the State of West Bengal) with effect from the forenoon of 21st August, 1967, until further orders vice Shri K. S. Mahapatra.

[No. F. 16(13)/67-MIL.]

D. D. GUPTA, Dy. Secy.

MINISTRY OF HEALTH AND FAMILY PLANNING

(Department of Health)

New Delhi, the 22nd September 1967

**G.S.R. 1471.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the Serologist Department, Calcutta (Class III and Class IV posts) Recruitment Rules, 1965, namely:—

1. (1) These rules may be called the Serologist Department, Calcutta (Class III and Class IV posts) Recruitment (Amendment) Rules, 1967.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Schedule to the Serologist Department, Calcutta (Class III and Class IV posts) Recruitment Rules, 1965, in the entries against serial number 5 relating to the post of “Lower Division Clerks”, in column 10, the figure and word “2 years” shall be inserted.

[No. F. 16-14/67-MA.]

R. N. SINHA, Under Secy.

**MINISTRY OF LABOUR, EMPLOYMENT AND REHABILITATION****(Department of Labour and Employment)***New Delhi, the 21st September 1967*

**G.S.R. 1472.**—In exercise of the powers conferred by section 57 of the Mines Act, 1952 (35 of 1952), the Central Government, hereby makes the following regulations further to amend the Metalliferous Mines Regulations, 1961, the same having been previously published, and after having referred a draft thereof to the Mining Boards constituted under the Act and after giving such Boards a reasonable opportunity of reporting as to the expediency of making the proposed amendments and as to the suitability thereof, as required by sub-sections (1) and (4) of section 59 of the said Act, namely:—

1. These regulations may be called the Metalliferous Mines (Amendment) Regulations, 1967.

2. In regulation 107 of the Metalliferous Mines Regulations, 1961, for sub-regulation (3), the following sub-regulations shall be substituted, namely:—

“(3) No extraction or splitting or reduction of pillars or blocks of minerals shall be commenced, conducted or carried out except with the prior permission in writing of the Chief Inspector and in accordance with such conditions as he may specify therein: An application for such permission shall be accompanied by an up-to-date plan of the area where the pillars or blocks of minerals are proposed to be extracted or reduced, showing the proposed extent of extraction or reduction, the manner in which such extraction or reduction is proposed to be carried out, the thickness and other characteristics of the mineral deposit, the rate and direction of general dip and of the pitch of the vein, the nature of hangwall, and footwall, the stoping width, the depth of the workings, and such other particulars as the Chief Inspector may require. A copy of the application and the plan shall simultaneously be sent to the Regional Inspector.

(3-A) The operations of extraction, splitting and reduction of pillars or blocks of minerals shall be commenced, conducted or carried out in such a manner as to prevent, as far as possible, the extension of collapse in the stoped-out area over-riding the pillars or blocks of minerals that have not been extracted.”

(Amendment No. VII.)

[No. 1/23/66/MI.]

*New Delhi, the 22nd September 1967*

**G.S.R. 1473.**—In exercise of the powers conferred by Section 57 of the Mines Act, 1952 (35 of 1952), the Central Government hereby makes the following regulations further to amend the Coal Mines Regulations, 1957, after previous publication of a draft thereof and after referring the said draft to the Mining Boards constituted under the said Act, and after giving such Boards a reasonable opportunity of reporting as to the expediency of making the proposed amendments and as to the suitability thereof, as required by sub-sections (1) and (4) of section 59 of the said Act, namely:—

1. (1) These regulations may be called the Coal Mines (Amendment) Regulations, 1967.

(2) They shall come into force at once.

2. In the Coal Mines Regulations, 1957—

(a) for the word “tons”, wherever it occurs the word “tonnes”, shall be substituted;

(b) in sub-regulation (9) (a) of regulation 31 for the words “three miles”, the words “five kilometres” shall be substituted.

(Amendment No. XI.)

[No. 1/33/66/MI.]



New Delhi, the 23rd September 1967

**G.S.R. 1474.**—The following draft of regulations further to amend the Metalliferous Mines Regulations, 1961 which the Central Government proposes to make in exercise of the powers conferred by section 57 of the Mines Act 1952 (35 of 1952), is published for the information of all persons likely to be affected thereby, as required by sub-section (1) of section 59 of the said Act; and notice is hereby given that the said draft will be taken into consideration on or after the 1st January, 1968.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### *Draft Regulations*

1. These regulations may be called the Metalliferous Mines (Amendment) Regulations, 1967.

2. In sub-regulation (2) of regulation 12 of the Metalliferous Mines Regulations, 1961, for clauses (f) and (g), the following clauses shall be substituted, namely :—

- “(f) winding engineman's I class certificate (in these regulations referred to as I class engine-driver's certificate) to drive a winding engine of any type or class or of such type or class or types or classes as may be specified in the certificate;
- (g) winding engineman's II class certificate (in these regulations referred to as II class engine-driver's certificate) to drive a winding engine of any type or class or of such type or class or types or classes as may be specified in the certificate;”.

[No. 1/21/67/MI].

**G.S.R. 1475.**—The following draft of regulations further to amend the Coal Mines Regulations, 1957 which the Central Government proposes to make in exercise of the powers conferred by section 57 of the Mines Act 1952 (35 of 1952), is published for the information of all persons likely to be affected thereby, as required by sub-section (1) of section 59 of the said Act; and notice is hereby given that the said draft will be taken into consideration on or after the 1st January, 1968.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### *Draft Regulations*

1. These regulations may be called the Coal Mines (Amendment) Regulations, 1967.

2. In sub-regulation (2) of regulation 12 of the Coal Mines Regulations, 1957, for clauses (f) and (g), the following clauses shall be substituted, namely :—

- “(f) winding engineman's I class certificate (in these regulations referred to as I class engine-driver's certificate) to drive a winding engine of any type or class or of such type or class or types or classes as may be specified in the certificate;
- (g) winding engineman's II class certificate (in these regulations referred to as II class engine-driver's certificate) to drive a winding engine of any type or class or of such type or class or types or classes as may be specified in the certificate;”.

[No. 1/21/67/MI].

J. D. TEWARI, Under Secy.

# MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 13th September 1967

**G.S.R. 1476.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules to amend the Film Institute of India (Class III and Class IV Posts) Recruitment, Rules, 1961, published with the Notification of the Government of India in the Ministry of Information and Broadcasting, No. G.S.R. 991 dated the 20th July, 1961, namely:—

1. These rules may be called the Film Institute of India (Class III and Class IV Posts) Recruitment (Second Amendment) Rules, 1967.

2. In the Film Institute of India (Class III and Class IV Posts) Recruitment Rules, 1961—

(1) in the Schedule, in columns 6 and 7, against Serial No. 7, for the existing entries, the following entries shall be substituted, namely:—

6	7
25 per cent promotion by selection from amongst Lower Division Clerks in the Film Institute of India who have passed the Departmental Examination conducted in accordance with the rules contained in the Annexure.	75 per cent by seniority-cum-fitness from amongst Lower Division Clerks in the Film Institute of India who have at least three years' service in that grade.

(2) After the Schedule, the following Annexure shall be inserted, namely:—

## "ANNEXURE

*Departmental Examination for promotion to 25% posts of Upper Division Clerk in the Film Institute of India, Poona.*

1. A departmental examination for the purpose of selecting Upper Division Clerks in the Film Institute of India will be held every year by the Administrative Officer, Poona. The dates will be notified by him every time.

2. All Lower Division Clerks, in the Film Institute of India will be eligible to appear for the examination after they have completed successfully the period of probation in their respective posts.

3. A waiting list of all the candidates who are successful in the examination will be maintained by the Administrative Officer, Film Institute of India. Names of successful candidates will be entered in the list in the order of positions obtained in the examination and the vacancies of Upper Division Clerks against the quota of 25% reserved for this purpose, when they arise, would be offered to them in the same order. Those passing at the earlier examination will have precedence in the list.

4. The question paper will be set and evaluated by different officers selected by the Administrative Officer and the name of the officers will be kept confidential.

5. The examination will consist of three written papers besides the interview and evaluation of records. The subjects of the papers, their duration, maximum marks and qualifying marks shall be as given below:—

Papers	Duration	Maximum Marks	Qualifying Marks
1. Arithmetic . . .	1 hour	100	50
Noting, drafting, precis writing (of straight passages) and Manual of Office Procedure . . .	3 hours	100	50

1	2	3	4
3. Departmental Manual/Background material relating to the working of the Film Institute of India	3 hours	100	50
4. Interview and evaluation of service records (by the Departmental Promotion Committee)		200	150
		500	300

NOTE.—Paper shown against Serial No. 3 may be answered with books. The books used in the examination hall shall be examined by the Presiding Officer to see that they do not contain any forbidden matter.

6. No candidate will ordinarily be given more than three chances. Further chances may, however, be granted by the appointing authority in exceptional cases.

7. Candidates will have to bring their identity cards with them to the examination hall. Those failing to do so may not be admitted in the hall.

8. No leave for preparation for the examination will, ordinarily, be allowed."

[No. 3/1/67-F(A).]

BANU RAM AGARWAL, Under Secy.

